		FOR OHF USE					

LL1

2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0038331

Facility Name: Heritage Manor-Streator

Address: 1525 E. Main Street (Number) Streator (City) 61364 (Zip Code)

County:

Telephone Number: (815) 672-4516 **Fax #** ( )

IDPA ID Number: 370909086014

Date of Initial License for Current Owners: 1964

Type of Ownership:

[ ]	VOLUNTARY,NON-PROFIT	[xx]	PROPRIETARY	[ ]	GOVERNMENTAL
[ ]	Charitable Corp.	[ ]	Individual	[ ]	State
[ ]	Trust	[ ]	Partnership	[ ]	County
		[ ]	Corporation	[ ]	Other
		[xx]	"Sub-S" Corp.		
		[ ]	Limited Liability Co.		
		[ ]	Trust		
		[ ]	Other		

IRS Exemption Code

In the event there are further questions about this report, please contact:
Name: **Telephone Number:** ( )

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2004 to 12/31/2004 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) (Date)
(Type or Print Name) Craig L. Ater
(Title) Senior V.P. and Chief Financial Officer

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) (309)823-7135 Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	110	Skilled (SNF)	110	40,260	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	110	TOTALS	110	40,260	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	26,194	7,886	3,622	37,702	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	26,194	7,886	3,622	37,702	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 93.65%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 1964

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 3,622

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [xx] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	237,196	22,622		259,818		259,818	4,107	263,925			1
2	Food Purchase		201,023		201,023		201,023		201,023			2
3	Housekeeping	93,332	24,085		117,417		117,417		117,417			3
4	Laundry	42,284	16,629		58,913		58,913		58,913			4
5	Heat and Other Utilities			99,695	99,695		99,695	1,258	100,953			5
6	Maintenance	71,315	25,092	22,189	118,596		118,596	14,732	133,328			6
7	Other (specify):*											7
8	**TOTAL General Services**	444,127	289,451	121,884	855,462		855,462	20,097	875,559			8
	B. Health Care and Programs											
9	Medical Director											9
10	Nursing and Medical Records	1,459,331	140,688	5,018	1,605,037		1,605,037		1,605,037			10
10a	Therapy		295,067	257,151	552,218	(488,419)	63,799	136,908	200,707			10a
11	Activities	70,956	3,125		74,081		74,081		74,081			11
12	Social Services	22,010		3,562	25,572		25,572		25,572			12
13	Nurse Aide Training	8,270	650		8,920		8,920	2,176	11,096			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,560,567	439,530	265,731	2,265,828	(488,419)	1,777,409	139,084	1,916,493			16
	C. General Administration											
17	Administrative	66,630			66,630		66,630	73,955	140,585			17
18	Directors Fees							5,980	5,980			18
19	Professional Services			289,066	289,066		289,066	(268,764)	20,302			19
20	Dues, Fees, Subscriptions & Promotions			76,455	76,455	(60,390)	16,065	(4,368)	11,697			20
21	Clerical & General Office Expenses	125,972	8,231	17,223	151,426		151,426	148,871	300,297			21
22	Employee Benefits & Payroll Taxes			468,211	468,211		468,211	38,349	506,560			22
23	Inservice Training & Education			105	105		105	608	713			23
24	Travel and Seminar			11,532	11,532		11,532	(9,533)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			64,958	64,958		64,958	2,245	67,203			26
27	Other (specify):*			17,260	17,260		17,260	(17,170)	90			27
28	**TOTAL General Administration**	192,602	8,231	944,810	1,145,643	(60,390)	1,085,253	(29,827)	1,055,426			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,197,296	737,212	1,332,425	4,266,933	(548,809)	3,718,124	129,354	3,847,478			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-Streator #0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			89,508	89,508		89,508	13,682	103,190			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			52,962	52,962		52,962	(199)	52,763			32
33	Real Estate Taxes			44,386	44,386		44,386		44,386			33
34	Rent-Facility & Grounds							7,280	7,280			34
35	Rent-Equipment & Vehicles			5,835	5,835		5,835	1,056	6,891			35
36	Other (specify):*											36
37	**TOTAL Ownership**			192,691	192,691		192,691	21,819	214,510			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					488,419	488,419		488,419			39
40	Barber and Beauty Shops		638	8,342	8,980		8,980		8,980			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					60,390	60,390		60,390			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**		638	8,342	8,980	548,809	557,789		557,789			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,197,296	737,850	1,533,458	4,468,604		4,468,604	151,173	4,619,777			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(1,810)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	894	30		9
10	Interest and Other Investment Income	(199)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(528)	20		17
18	Fines and Penalties				18
19	Entertainment	(18,520)	24		19
20	Contributions	(2,170)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers	(2,165)	19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(15,000)	27		24
25	Fund Raising, Advertising and Promotional	(7,882)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (47,380)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	198,553		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 198,553		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 151,173		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-Streator

ID# 0038331

Report Period Beginning: 01/01/2004

Ending: 12/31/2004

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		(1,810)	35	5
6		0	34	6
7				7
8				8
9		894	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(528)	20	17
18				18
19			24	19
20		(2,170)	27	20
21				21
22		(2,165)	19	22
23				23
24		(15,000)	27	24
25		(7,882)	20	25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(28,661)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	4,107	0	0	0	0	0	0	0	0	4,107	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	1,258	0	0	0	0	0	0	0	0	1,258	5
6	Maintenance	0	0	14,732	0	0	0	0	0	0	0	0	14,732	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	20,097	0	0	0	0	0	0	0	0	20,097	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	136,908	0	0	0	0	0	0	0	0	0	136,908	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	2,176	0	0	0	0	0	0	0	0	2,176	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	136,908	2,176	0	0	0	0	0	0	0	0	139,084	16
	C. General Administration													
17	Administrative	0	0	73,955	0	0	0	0	0	0	0	0	73,955	17
18	Directors Fees	0	0	5,980	0	0	0	0	0	0	0	0	5,980	18
19	Professional Services	(2,165)	(285,401)	18,802	0	0	0	0	0	0	0	0	(268,764)	19
20	Fees, Subscriptions & Promotions	(8,410)	0	4,042	0	0	0	0	0	0	0	0	(4,368)	20
21	Clerical & General Office Expenses	0	0	148,871	0	0	0	0	0	0	0	0	148,871	21
22	Employee Benefits & Payroll Taxes	0	0	38,349	0	0	0	0	0	0	0	0	38,349	22
23	Inservice Training & Education	0	0	608	0	0	0	0	0	0	0	0	608	23
24	Travel and Seminar	(18,520)	0	8,987	0	0	0	0	0	0	0	0	(9,533)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	2,245	0	0	0	0	0	0	0	0	2,245	26
27	Other (specify):*	(17,170)	0	0	0	0	0	0	0	0	0	0	(17,170)	27
28	**TOTAL General Administration**	(46,265)	(285,401)	301,839	0	0	0	0	0	0	0	0	(29,827)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(46,265)	(148,493)	324,112	0	0	0	0	0	0	0	0	129,354	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Heritage Manor-Streator # 0038331 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	894	0	0	12,788	0	0	0	0	0	0	0	13,682	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(199)	0	0	0	0	0	0	0	0	0	0	(199)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	7,280	0	0	0	0	0	0	0	7,280	34
35	Rent-Equipment & Vehicles	(1,810)	0	0	2,866	0	0	0	0	0	0	0	1,056	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(1,115)	0	0	22,934	0	0	0	0	0	0	0	21,819	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(47,380)	(148,493)	324,112	22,934	0	0	0	0	0	0	0	151,173	45

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization	232,624	GreenTree Therapy	100.00%	188,737	(43,887)	2
3	V								3
4	V	19	Adjustment for Related Organization	285,401	Heritage Enterprises, Inc.	100.00%		(285,401)	4
5	V								5
6	V	10a	Adjustment for Related Organization	293,525	GreenTree Pharmacy	100.00%	474,320	180,795	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 811,550			$ 663,057	$ * (148,493)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 4,107	$ 4,107	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				1,258	1,258	19
20	V	6	Maintenance				14,732	14,732	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				2,176	2,176	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				73,955	73,955	29
30	V	18	Directors Fees				5,980	5,980	30
31	V	19	Professional Services				18,802	18,802	31
32	V	20	Fees, Subscription, Promotions				4,042	4,042	32
33	V	21	Clerical & General Office Expenses				148,871	148,871	33
34	V	22	Employee Benefits & Payroll Taxes				38,349	38,349	34
35	V	23	Inservice Training & Education				608	608	35
36	V	24	Travel and Seminar				8,987	8,987	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				2,245	2,245	38
39	Total			$			$ 324,112	$ * 324,112	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.		$ 0	$	15
16	V	30	Depreciation				12,788	12,788	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				0		18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				7,280	7,280	20
21	V	35	Rent-Equipment & Vehicles				2,866	2,866	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 22,934	$ * 22,934	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Susie Jefferson	Director	Management	15.86		10		Salary/BOD	$ 3,659	Ln. 17/18	1
2	Tom Jefferson	Secretary	Management	16.21		10		Salary/BOD	15,704	Ln. 17/18	2
3	Craig Hart	Chairman	Management	31.95		10		Salary/BOD	19,885	Ln. 17/18	3
4	Cheryl Lowney	Executive Vice Presid	Management	0.49		40	100.00	Salary/BOD	10,817	Ln. 17/18	4
5	Steve Wannemacher	President	Management	0.42		40	100.00	Salary/BOD	14,429	Ln. 17/18	5
6	Connie Hoselton	Sr Vice President	Management	0.27		40	100.00	Salary	7,171	Ln. 17/18	6
7	Craig Ater	Sr Vice President	Management	0.34		40	100.00	Salary	8,270	Ln. 17/18	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 79,935		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,403	24	$ 89,729	$ 89,729	110	$ 4,107	1
2	2	Food Purchase	Beds	2,403	24	0	0	110	0	2
3	3	Housekeeping	Beds	2,403	24	0	0	110	0	3
4	4	Laundry	Beds	2,403	24	0	0	110	0	4
5	5	Heat & Other Utilities	Beds	2,403	24	27,471	0	110	1,258	5
6	6	Maintenance	Beds	2,403	24	321,832	76,617	110	14,732	6
7	7	Other	Beds	2,403	24	0	0	110	0	7
8	9	Medical Director	Beds	2,403	24	0	0	110	0	8
9	10	Nursing & Medical Records	Beds	2,403	24	0	0	110	0	9
10	11	Activities	Beds	2,403	24	0	0	110	0	10
11	12	Social Service	Beds	2,403	24	0	0	110	0	11
12	13	Nurse Aide Training	Beds	2,403	24	47,533	39,159	110	2,176	12
13	14	Program Transportation	Beds	2,403	24	0	0	110	0	13
14	15	Other	Beds	2,403	24	0	0	110	0	14
15	17	Administrative	Beds	2,403	24	1,615,588	1,615,588	110	73,955	15
16	18	Directors Fees	Beds	2,403	24	130,630	0	110	5,980	16
17	19	Professional Services	Beds	2,403	24	410,747	0	110	18,802	17
18	20	Fees, Subscription, Promotions	Beds	2,403	24	88,297	0	110	4,042	18
19	21	Clerical & General Office Expens	Beds	2,403	24	3,252,161	2,929,944	110	148,871	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,403	24	837,746	0	110	38,349	20
21	23	Inservice Training & Education	Beds	2,403	24	13,283	0	110	608	21
22	24	Travel and Seminar	Beds	2,403	24	196,325	0	110	8,987	22
23	25	Other Admin. Staff Transportatio	Beds	2,403	24	0	0	110	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,403	24	49,040	0	110	2,245	24
25	TOTALS					$ 7,080,382	$ 4,751,037		$ 324,112	25

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 2/31/2004

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,403	24	$	$	110	$	1
2	30	Depreciation	Beds	2,403	24	279,369		110	12,788	2
3	31	Amortization of Pre-Op & Org	Beds	2,403	24			110		3
4	32	Interest	Beds	2,403	24			110		4
5	33	Real Estate Taxes	Beds	2,403	24			110		5
6	34	Rent-Facility & Grounds	Beds	2,403	24	159,040		110	7,280	6
7	35	Rent-Equipment & Vehicles	Beds	2,403	24	62,608		110	2,866	7
8	36	Other	Beds	2,403	24			110		8
9	38	Medically Nec Transportation	Beds	2,403	24			110		9
10	39	Ancillary Service Centers	Beds	2,403	24			110		10
11	40	Barber and Beauty Shops	Beds	2,403	24			110		11
12	41	Coffee and Gift Shops	Beds	2,403	24			110		12
13	42	Other	Beds	2,403	24			110		13
14								110		14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 501,017	$		$ 22,934	25

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	LsSalle National Bank		xx	Mortgage	4640 plus Int	01/15/99	$	$ 945,726	01/15/06	variable	$ 35,927	1
2	LsSalle National Bank		xx	Mortgage							4,844	2
3												3
4												4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							12,191	6
7	Central Office Allocation		xx	Working Capital								7
8												8
9	TOTAL Facility Related						$	$ 945,726			$ 52,962	9
	B. Non-Facility Related*											
10	Interest Income										(199)	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ (199)	14
15	TOTALS (line 9+line14)						$	$ 945,726			$ 52,763	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2003 report.	***Important***, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 47,754	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 44,947	2
3. Under or (over) accrual (line 2 minus line 1).		$ (2,807)	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 47,193	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 44,386	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	48,420	8
	2000	44,620	9
	2001	45,769	10
	2002	46,194	11
	2003	45,092	12

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-Streator COUNTY

FACILITY IDPH LICENSE NUMBER 0038331

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2003.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	34-31-112-000		$ 43,230.00	$ 43,230.00
2.	34-31-129-000		$ 1,717.00	$ 1,717.00
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 44,947.00	$ 44,947.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 2003 tax bill which is normally paid during 2004.

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 19,262 B. General Construction Type: Exterior brick/wood Frame wood Number of Stories

C. Does the Operating Entity? [xx] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [xx] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

none

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [xx] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	land			$ 17,000	1
2					2
3	TOTALS			$ 17,000	3

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	110				$ 348,848	$		$	$	$	4
5					440,122						5
6											6
7											7
8											8
	Improvement Type**										
9	1978 Improvements			1980	12,172						9
10	1979 Improvements			1981	13,748						10
11	1980 Improvements			1982	18,366						11
12	1981 Improvements			1983	9,250						12
13	1982 Improvements			1984	1,329						13
14	1983 Improvements			1985	4,100						14
15	1984 Improvements			1986	57,336						15
16	1985 Improvements			1987	6,225						16
17	1986 Improvements			1988	48,818						17
18	1988 Improvements			1989	22,687						18
19	1989 Improvements			1990	31,584						19
20	1990 Improvements			1991	3,560						20
21	1991 Improvements			1992	19,172						21
22	1992 Improvements			1993	23,135						22
23	1993 Improvements			1994	22,036						23
24	1994 Improvements			1995	39,228						24
25	1995 Improvements			1996	3,910						25
26	BOILER										26
27	EXHAUST HOOD										27
28	CODE ALERT										28
29	PHONE SYSTEM										29
30	INTERIOR REMODEL										30
31											31
32											32
33											33
34	C/O Allocation							12,789	12,789		34
35	Book Depreciation					60,956		62,236	1,280	1,147,444	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Interior Rehab---Facility	1997	$ 286,974	$		$	$	$	37
38	Roof	1997	5,232						38
39	Sprinkler System	1997	9,530						39
40	Code Alert	1997	1,879						40
41									41
42	Code Alert	1998	2,000						42
43	Bathroom Door	1998	656						43
44	Interior Rehab	1998	11,815						44
45									45
46	Door Alarms	1999	3,675						46
47									47
48	Water Heater	2000	4,114						48
49	Exhaust Fans	2000	931						49
50	Booster Heater -- Water Heater	2000	1,465						50
51									51
52	Professional Fees---Building Renovation	2001	27,964						52
53	Sprinkler Replacement	2001	4,955						53
54	AC Unit with Installation	2001	4,372						54
55	Exterior Painting	2001	6,545						55
56	Code Alert System	2001	4,592						56
57									57
58	Roof	2002	48,840						58
59	Sewer line	2002	20,615						59
60	Condensing Unit	2002	1,213						60
61									61
62	Exterior Door	2003	6,556						62
63	Exit Lights	2003	1,013						63
64	Heating Pump	2003	1,746						64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,582,308	$ 60,956		$ 75,025	$ 14,069	$ 1,147,444	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 1,582,308	$ 60,956		$ 75,025	$ 14,069	$ 1,147,444	1
2									2
3	Doors	2004	1,386						3
4	A/C	2004	5,061						4
5	PVC kickplate	2004	2,859						5
6	Disposal	2004	1,175						6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,592,789	$ 60,956		$ 75,025	$ 14,069	$ 1,147,444	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 727,316	$ 28,552	$ 28,165	$ (387)		$ 644,901	71
72	Current Year Purchases	13,372						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 740,688	$ 28,552	$ 28,165	$ (387)		$ 644,901	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,350,477	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 89,508	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 103,190	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 13,682	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,792,345	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	Addition/Remodel	$ 108,294	92
93			93
94			94
95		$ 108,294	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? ☐ YES ☐ NO
   If NO, see instructions.

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 6,891 Description: pager, computer equipment
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		650		650
3	Classroom Wages (a)		8,270		8,270
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 8,920	$	$ 8,920
10	SUM OF line 9, col. 1 and 2 (e)	$ 8,920			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$		$ 51,360	$		$ 51,360	1
2	Licensed Speech and Language Development Therapist		hrs			10,938			10,938	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			137,377	1,032		138,409	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				474,830		474,830	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					13,589			13,589	13
14	TOTAL			$		$ 213,264	$ 475,862		$ 689,126	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-Streator **#** 0038331 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2004 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 24,927	$	1
2	Cash-Patient Deposits	6,369		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	521,339		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	29,149		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	5,153,564		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 5,735,348	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	50,000		13
14	Buildings, at Historical Cost	1,593,652		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	714,918		16
17	Accumulated Depreciation (book methods)	(1,237,598)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):	5,248		23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,126,220	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 6,861,568	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 117,913	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	6,369		28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	192,439		30
31	Accrued Taxes Payable (excluding real estate taxes)	27,935		31
32	Accrued Real Estate Taxes(Sch.IX-B)	47,193		32
33	Accrued Interest Payable	3,608		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36				36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 395,457	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	945,726		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 945,726	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 1,341,183	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 5,520,385	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 6,861,568	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 5,340,214	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 5,340,214	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	180,171	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 180,171	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 5,520,385	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,706,566	1
2	Discounts and Allowances for all Levels	(922,934)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 3,783,632	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	368,482	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 368,482	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	5,932	11
12	Gift and Coffee Shop	1,087	12
13	Barber and Beauty Care	12,541	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	474,135	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	2,955	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 496,650	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	199	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 199	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,648,963	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	855,462	31
32	Health Care	2,265,828	32
33	General Administration	1,145,643	33
	B. Capital Expense		
34	Ownership	192,691	34
	C. Ancillary Expense		
35	Special Cost Centers	8,980	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37		188	37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,468,792	40
41	**Income before Income Taxes (line 30 minus line 40)****	180,171	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 180,171	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,844	2,080	$ 48,823	$ 23.47	1
2	Assistant Director of Nursing	1,503	1,653	34,377	20.80	2
3	Registered Nurses	8,217	9,047	182,583	20.18	3
4	Licensed Practical Nurses	14,384	15,525	292,497	18.84	4
5	Nurse Aides & Orderlies	73,272	79,981	838,369	10.48	5
6	Nurse Aide Trainees	1,000	1,000	8,270	8.27	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	4,166	4,688	62,682	13.37	8
9	Activity Director					9
10	Activity Assistants	7,670	8,186	70,956	8.67	10
11	Social Service Workers	1,920	2,089	22,010	10.54	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	26,192	27,969	237,196	8.48	15
16	Dishwashers					16
17	Maintenance Workers	5,629	6,436	71,315	11.08	17
18	Housekeepers	10,820	11,798	93,332	7.91	18
19	Laundry	4,950	5,273	42,284	8.02	19
20	Administrator	1,900	2,080	66,630	32.03	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	8,762	9,803	125,972	12.85	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	172,229	187,608	$ 2,197,296 *	$ 11.71	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		0		36
37	Medical Records Consultant		200		37
38	Nurse Consultant				38
39	Pharmacist Consultant		3,156		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		3,562		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 6,918		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 0		50
51	Licensed Practical Nurses		0		51
52	Nurse Aides		0		52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
			$ 66,630
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 66,630

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Mgt Fee	$ 285,401
Robert McQuellen	consulting	1,500
		0
		0
Legal-- Adj to Zero		2,165
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 289,066

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 54,911
Unemployment Compensation Insurance	29,822
FICA Taxes	168,093
Employee Health Insurance	168,132
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	0
Employee Benefits -	47,253
Employee Benefits - central office	38,349
TOTAL (agree to Schedule V, line 22, col.8)	$ 506,560

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	222
Health Care Worker Background Check	
(Indicate # of checks performed)	360
Central Office Allocation	4,042
Promotional Advertising	6,170
Public Relations	1,712
Dues and Subscriptions	7,223
License and Fees	378
Less: Public Relations Expense	(1,712)
Non-allowable advertising	(528)
Yellow page advertising	(6,170)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 11,697

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	6,667
	25
Seminar Expense	4,840
	(18,520)
	8,987
Entertainment Expense	( )
(agree to Sch. V,	
TOTAL line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-Streator # 0038331 Report Period Beginning: 01/01/2004 Ending: 12/31/2004

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-Streator **#** 0038331 **Report Period Beginning:** 01/01/2004 **Ending:** 12/31/2004

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **no**

(2) Are there any dues to nursing home associations included on the cost report? **yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **yes** If YES, have these costs been properly adjusted out of the cost report? **yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **no** If YES, what is the capacity? _____

(5) Have you properly capitalized all major repairs and equipment purchases? **yes**
What was the average life used for new equipment added during this period? **7 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **no**
If YES, give effective date of lease. _____

(9) Are you presently operating under a sublease agreement? _____ YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES _____ NO **xx** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

_____

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **60,390**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **no** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **yes** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **yes** Indicate the amount. $ **3,859**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **no**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **no** If YES, please indicate the amount of income earned from such a program during this reporting period. $ _____
c. What percent of all travel expense relates to transportation of nurses and patients? **100%**
d. Have vehicle usage logs been maintained? **yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **yes**
g. Does the facility transport residents to and from day training? no
Indicate the amount of income earned from providing such transportation during this reporting period. $ _____

(17) Has an audit been performed by an independent certified public accounting firm? **yes**
Firm Name: **Sulaski & Webb** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **no** If no, please explain. **Not available at this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number	Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount				
1009	PETTY CASH	24,927							1,009	1,009 PETTY CA	24,927
1010	CASH IN BANK								1,100	1,100 ACCTS RE	521,339
1040	CASH IN BANK-PAYROLL								1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1100	ACCOUNTS RECEIVABLE	521,339							1,110	1,110 ACCTS RECEIV-M/C	
1110	MEDICARE RECEIVABLES								1,125	1,125 ACCTS RECEIV-IPA	
1125	IPA INCOME RECEIVABLE								1,135	1,135 ACCTS RECEIV-IC	
1130	MEDICARE COST REPORT								1,140	1,140 UNAPPLIED CASH RECEIPTS	
1135	ACCOUNTS RECEIVABLE-IC								1,145	1,145 A/R SUSPENSE-REFUNDS	
1140	UNAPPLIED CASH RECEIPTS								1,200	1,200 PREPAID I	29,149
1145	A/R SUSPENSE-REFUNDS								1,220	1,220 OTHER PREPAID EXPENSES	
1190	ACCRUED INTEREST REC								1,300	1,300 DIETARY INVENTORY	
1200	PREPAID INSURANCE	29,149							1,310	1,310 SUPPLIES INVENTORY	
1220	OTHER PREPAID EXPENSES								1,320	1,320 LINEN INVENTORY	
1300	FOOD INVENTORY								1,409	1,409 LAND	50,000
1310	SUPPLIES INVENTORY								1,450	1,450 FURNITUR	714,918
1409	LAND	50,000							1,460		-610,862
1450	FURNITURE & EQUIPMENT	714,918							1,475	1,475 CODE ALE	1,593,652
1460	ACCUM DEPR-FURN & EQUIP	-610,862							1,490	1,490 ACCUM D	-626,736
1475	BUILDING & IMPROVEMENTS	1,593,652							1,530	1,530 RESIDENT	6,369
1490	ACCUM DEPR-BUILDING	-626,736							1,550	1,550 LOAN FEE	5,248
1530	RESIDENT FUNDS	6,369							1,551	1,551 LOAN FEES ADDED	
1550	LOAN FEES	5,248							1,850	1,850 INTERCOM	5,153,564
1560	REAL ESTATE TAX ESCROW								2,010	2,010 ACCOUNT	-117,913
1575	REIMBURSABLE PURCHASES								2,100	2,095 BONUSES PAYABLE	
1850	INTRACOMPANY	5,153,564							2,100	2,100 ACCRUED	-42,345
2010	ACCOUNTS PAYABLE	-117,913							2,100	2,100 PR CLEARING-BENEFITS	
2095	BONUSES PAYABLE								2,100	2,100 PR CLEARING-LABOR	
2100	ACCRUED PAYROLL	-42,345							2,110	2,110 ACCRUED	-150,094
2110	ACCRUED VACATION PAY	-150,094							2,120	2,120 U.C. TAXES PAYABLE	
2120	UC TAXES PAYABLE								2,125	2,125 FICA TAX	-27,935
2125	FICA TAX PAYABLE	-27,935	-27,935						2,130	2,130 FEDERAL W/H TAX PAYABLE	
2130	FIT PAYABLE								2,140	2,140 STATE W/H TAX PAYABLE	
2140	STATE W/H PAYABLE		0						2,152	2,152 WORKERS COMP ACCRUAL	
2145	EARNED INCOME CREDIT								2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2150	UC FED CREDIT REDUCTION								2,230	2,230 PAYROLL SAVINGS	
2230	PAYROLL SAVINGS								2,235	2,240 UNITED FUND	
2235	IRA W/HOLDINGS								2,240	2,246 GROUP INSURANCE - CAFETERIA	
2240	UNITED WAY								2,246	2,250 401K W/H	
2245	GROUP INSURANCE PAYABLE								2,250		
2246	GROUP INSURANCE PAYABLE-CAFETERIA								2,260	2,260 WAGE GARNISHMENT	
2260	WAGE GARNISHMENTS								2,300	2,300 ACCRUED	-3,608
2280	MISC PAYROLL DEDUCTIONS								2,320	2,320 IPA PAYM	0
2300	ACCRUED INTEREST PAYABLE	-3,608							2,350	2,350 REAL EST.	-47,193
2310	SALES TAX PAYABLE								2,385		
2320	IPA PAYMENTS PAYABLE	0							2,400	2,400 CURRENT PORTION OF LT DEBT	
2350	REAL ESTATE TAX PAYABLE	-47,193							2,512	2,512 DUE TO RI	-6,369
2385	ACTIVITY FUND	0							2,600	2,600 LASALLE	-945,726
2390	SECURITY DEPOSITS								2,600		
2391	VOLUNTEER FUND								2,625	2,625 LASALLE CONSTR. LOAN #2	
2393	HEART FUND/BAZAAR								2,625		
2395	DEFERRED INC EMP & MEM								2,695	2,695 CURRENT PORTION OF LT DEBT	
2400	CURRENT PORTION LT DEBT								2,720	2,720 RETAINED	-5,340,214
2460	INCOME TAXES PAYABLE									net income	-180,171
2512	DUE TO RESIDENTS	-6,369									
2600	MORTGAGE PAYABLE	-945,726									
2650	EQUIPMENT LOAN PAYABLE									balance	0
2695	CURRENT PORTION LT DEBT										
2696	DEFERRED INCOME TAXES										
2710	COMMON STOCK										
2720	RETAINED EARNINGS	-5,340,214									
2970	PROFIT/LOSS FOR PERIOD	-180,171									
3007.1	PATIENT DAYS-PRIVATE	9,697							3,007	3,007 PATIENT D	9,697
3007.2	PATIENT DAYS-IPA	26,194							3,007	3,007 PATIENT D	26,194
3007.3	PATIENT DAYS-MEDICARE	3,622							3,007	3,007 PATIENT D	3,622
3007.4	PATIENT DAYS-CONVERSION								3,007		
3007.5	PATIENT DAYS-LICENSED								3,007		
3007.6	PATIENT DAYS-TOTAL								3,007		
3010	1 BASIC CHARGE-PRIVATE & VA	-1,184,684		0	0	0	0		3,007		
3015	1 PRIVATE ASSESSMENT TAX INCOME			0	0	0	0		3,010	3,010 BASIC CH.	(1,184,684)
3020	1 BASIC CHARGE-IPA	-2,102,424		0	0	0	0		3,020	3,020 BASIC CH.	(2,102,424)
3030	1 BASIC CHARGE-MEDICARE	-991,726		0	0	0	0		3,030	3,030 BASIC CH.	(991,726)
3035	4 DAY CARE/HOME CARE			0	0	0	0		3,040	3,040 LIGHT NU	(11,651)
3040	1 LIGHT NURSING CARE	-44,617		0	0	0	0		3,050	3,050 MEDIUM N	(17,654)
3050	1 MEDIUM NURSING CARE			0	0	0	0		3,060	3,060 HEAVY NU	(5,352)
3060	1 HEAVY NURSING CARE			0	0	0	0		3,061	3,061 SKILLED N	(9,960)
3061	1 SKILLED NURSING CARE								3,080	3,080 NURSING	(46,921)
3080	1 NURSING SUPPLIES-PRIVATE	-362,091		0	0	0	0		3,081	3,081 NURSING	(215,150)
3081	1 NURSING SUPPLIES-IPA			0	0	0	0		3,082	3,082 NURSING	(72,733)
3082	1 NURSING SUPPLIES MED PT A			0	0	0	0		3,083	3,083 NURSING	(27,287)
3083	1 NURSING SUPPLIES MED PT B								3,100	3,100 DRUGS-MI	(284,878)
3100	17 DRUGS	-474,135		0	0	0	0		3,101	3,101 DRUGS-OT	(189,257)
3101	17 DRUGS-OTHER								3,110	3,110 PHYSICAL	4,720
3110	6 PT-PRIVATE	-368,482		0	0	0	0		3,111	3,111 PHYSICAL	(587)
3111	6 PT-IPA			0	0	0	0		3,112	3,112 PHYSICAL	(143,280)
3112	6 PT-MEDICARE PART A			0	0	0	0		3,113	3,113 PHYSICAL	(98,605)
3113	6 PT-MEDICARE PART B			0	0	0	0		3,140	3,140 LABORAT	(4,495)
3130	1 PUBLIC AID ASSESSMENT INC								3,150	3,150 ST/OT THE	(2,904)
3140	19 LABORATORY INCOME			0	0	0	0		3,151	3,151 ST/OT THE	(160)
3150	6 SPEECH/OT-PRIVATE			0	0	0	0		3,152	3,152 ST/OT THE	(86,160)
3151	6 SPEECH/OT-IPA			0	0	0	0		3,153	3,153 ST/OT THE	(36,856)
3152	6 SPEECH/OT-MED PART A			0	0	0	0		3,160	3,185 REHAB/IS	(155)
3153	6 SPEECH/OT MED PART B								3,410	3,410 IPA/OTHE	278,038
3410	2 IPA DISCOUNTS	922,934		0	0	0	0		3,411	3,411 MEDICAR	43,878
3411	2 MEDICAID PART B DISCOUNT			0	0	0	0		3,420	3,420 MEDICAR	587,161
3420	2 MEDICARE DISCOUNTS			0	0	0	0		3,500		
3440	36 ASSESSMENT TAX EXPENSE			42	3	0	0		3,520		
3520	16 RENT INCOME	0		6	0	6	0		3,530	3,530 BEAUTY S	(12,541)
3530	13 BEAUTY SHOP	-12,541		0	0	0	0		3,560	3,570 VENDING	(1,117)
3560	12 ACTIVITY FUND INCOME	-1,117		0	0	0	0		3,570	3,580 PERSONAL	30
3570	12 VENDING INCOME/EXPENSE	30		0	0	0	0		3,590	3,590 EQUIPMEN	(21,024)
3580	12 MANAGEMENT FEES			0	0	0	0		3,595	3,595 RESIDENT	(2,895)
3590	1 EQUIPMENT RENTAL	-21,024		0	0	0	0		3,600	3,600 MISC INC	(60)
3595	21 RESIDENT TRANSPORTATION	-2,895		0	0	0	0		4,110	4,110 G&A WAG	116,000
3600	21 MISC INCOME	-60		0	0	0	0		4,111	4,111 ADMINIST	66,630
4110	GENERAL & ADMINIST WAGES	116,000	125,972	21	1	17	0		4,115	4,115 G&A PTO	7,771
4111	ADMINISTRATOR WAGES	66,630	66,630	17	1	0	0		4,120	4,120 EMPLOYE	16,595
4115	VACATION & SICK - G&A	7,771		21	1	0	0		4,125		
4120 4475	EMPLOYEE BENEFITS	18,389	468,211	22	3	0	0		4,130	4,130 EMPLOYE	21,729
4125	EMPLOYEE HEPETITIS VACCIN	0		22	3	0	0		4,135	4,135 EMPLOYE	7,135
4130	EMPLOYEE SCHOLORSHIP WA	21,729		21	1	0	0		4,250	4,250 OFFICE SU	5,275
4135	EMPLOYEE SCHOLORSHIP COS	7,135		23	3	0	0		4,255	4,255 POSTAGE	2,637
4220	DIRECTORS FEES			18	3	0	0		4,260	4,260 TELEPHON	17,223
4250 4255	OFFICE SUPPLIES	7,912	8,231	21	2	0	0		4,275	4,275 TRAINING	105
4260	TELEPHONE	17,223	17,223	21	3	0	0		4,276	4,276 INJURY PF	199
4275	TRAINING & EMPLOYEE DEVL	105	105	23	3	16	0 **		4,280	4,280 GENERAL	6,667
4280	GENERAL TRAVEL	6,667	11,532	24	3	16	0		4,281	4,281 MEAL EXP	25
4281	MEAL EXPENSE FOR TRAVEL	25		24	3	19	0		4,285	4,285 EDUCATIO	4,799
4285	EDUCATION & SEMINAR	4,840		24	3	19	-18,520 ***		4,289	4,289 MEETINGS	41
4290	HELP WANTED ADVERTISING	222	76,455	20	3	0	0	-60,390	4,290	4,290 HELP WAN	222
4291	PROMOTIONAL ADVERTISING	6,170		20	3	25	-6,170		4,291	4,291 PROMOTIO	6,170
4292	PUBLIC RELATIONS	1,712		20	3	25	-1,712		4,292	4,292 PUBLIC RI	1,712
4300	LICENSES & FEES	60,768		20	3	17	0		4,300	4,300 LICENSE &	60,768
4310	DUES & SUBSCRIPTIONS	7,223		20	3	17	-528		4,310	4,310 DUES & SU	7,223
4320	CONTRIBUTIONS	2,170		27	3	20	-2,170		4,320	4,320 CONTRIBU	2,170
4350	PROFESSIONAL FEES	3,665	289,066	19	3	22	-2,165		4,350	4,350 PROFESSI	3,665
4355	MEDICAL DIRECTOR	0	0	9	3	0	0		4,355		
4360	UTILIZATION REVIEW			10	3	0	0		4,362	4,360 UTILIZATI	200
4361	OTHER PHYSICIAN FEES			39	3	0	0		4,363	4,363 PHARMAC	3,156
4362	MEDICAL RECORDS CONSULT	200		10	3	0	0		4,364	4,364 SOCIAL SE	3,562
4363	PHARMACIST FEES	3,156		10	3	0	0		4,370	4,370 TV RENTA	3,175
4364	SOC SERV/ACT CONSULT	3,562	3,562	12	3	0	0		4,383	4,383 BACKGRO	360
4370	TV RENTAL	3,175		35	3	5	-1,810		4,390		
4380	INCOME TAXES		17,260	27	3	26	0		4,400	4,400 PAYROLL	191,226
4383	BACKGROUND CHECKS	360		20	3	26	0		4,401	4,401 PAYROLL	6,689
4400	PAYROLL TAXES	191,226		22	3	0	0		4,410	4,410 GROUP IN	168,132
4401	PAYROLL TAXES ADMINIST	6,689		22	3	0	0		4,420	4,420 LIABILITY	64,958
4410	GROUP INSURANCE	168,132		22	3	0	0		4,430	4,430 WORKMA	51,000
4420	LIABILITY INSURANCE	64,958	64,958	26	3	0	0		4,435	4,435 W/C-FIRST	3,210
4425	INSURANCE-OWNERS			22	3	21	0		4,436	4,436 DRUG TES	502
4430	WORKMENS COMP INSURANCI	54,911		22	3	0	0		4,450	4,450 CENTRAL	285,401
4450	CENTRAL OFFICE FEES	285,401		19	3	34	-285,401		4,460	4,460 BAD DEBT	15,000
4460	BAD DEBTS	15,000		27	3	24	-15,000		4,461	4,461 BAD DEBT	13,857
4470	LOST ITEMS-RESIDENTS	90		27	3	0			4,470	4,470 LOST ITEM	90
4490	MISCELLANEOUS	0		27	3	0	0		4,475	4,475 UNIFORM	1,794
4510	REAL ESTATE TAXES	44,386	44,386	33	3	0	0		4,486	4,486 SERVICE C	6,510
4600	LEASED EQUIPMENT	2,660	5,835	35	3	16	0		4,490	4,490 MISC EXP	(299)
5110	MAINTENANCE SALARIES	65,977	71,315	6	1	0	0		4,496		
5120	MAINTENANCE SICK & VAC	5,338		6	1	0	0		4,510	4,510 REAL EST.	44,386
5130	ELECTRIC	37,005	99,695	5	3	0	0		4,600	4,600 LEASED E	2,660
5131	NATURAL GAS	38,913		5	3	0	0		5,110	5,110 MAINTEN.	65,977
5132	HEATING & DEISEL OIL			5	3	0	0		5,120	5,120 MAINTEN.	5,338
5133	WATER & SEWER	23,777		5	3	0	0		5,130	5,130 ELECTRIC	37,005
5134	TRASH COLLECTION	11,698	22,189	6	3	0	0		5,131	5,131 NATURAL	38,913
5140	PROPERTY PLANT REPLACEM	3,003	25,092	6	2	0	0		5,133	5,133 WATER &	23,777
5160	GENERAL REPAIR & MAINT	22,089		6	2	0	0		5,134	5,134 TRASH CO	11,698
5165	MAINTENANCE CONTRACTS	10,491		6	3	0	0		5,140	5,140 PROP/PLA	3,003
5210	DIETARY WAGES	222,424	237,196	1	1	0	0		5,160	5,160 GENERAL	22,089
5220	DIETARY SICK & VAC	14,772		1	1	0	0		5,165	5,165 MAINTEN.	3,981
5240	SALES TAX			2	3	13	0		5,210	5,210 DIETARY	222,424
5248	FOOD PURCHASES	204,882	201,023	2	2	0	0		5,220	5,220 DIETARY	14,772
5250	SUPPLIES-DISHWASHING	2,243	22,622	1	2	0	0		5,248	5,248 FOOD PUR	205,181
5260	DIETARY REPLACEMENT	1,958		1	2	0	0		5,250	5,250 SUPPLIES	2,243
5270	KITCHEN SUPPLIES-PAPER	18,421		1	2	0	0		5,260	5,260 REPLACE	1,958
5295	MEAL CREDIT	-3,859		2	2	0	0		5,270	5,270 KITCHEN	18,421
5310	LAUNDRY WAGES	40,310	42,284	4	1	0	0		5,295	5,295 MEAL INC	(3,859)
5340	LAUNDRY SICK & VAC	1,974		4	1	0	0		5,310	5,310 LAUNDRY	40,310
5370	LAUNDRY REPLACEMENT	10,723	16,629	4	2	0	0		5,340	5,340 LAUNDRY	1,974
5380	LAUNDRY REIMBURSEMENT			4	3	0	0		5,370	5,370 REPLACE	10,723
5390	LAUNDRY SUPPLIES	5,906		4	2	0	0		5,380		
5410	HOUSEKEEPING WAGES	85,708	93,332	3	1	0	0		5,390	5,390 SUPPLIES	5,906
5440	HOUSEKEEPING SICK & VAC	7,624		3	1	0	0		5,410	5,410 HOUSEKE	85,708
5480	HOUSEKEEPING SUPPLIES	24,085	24,085	3	2	0	0		5,440	5,440 HOUSEKE	7,624
5490	HOUSEKEEPING SUPPLIES-PPR	0		3	2	0	0		5,480	5,480 SUPPLIES-	24,085
6010	RN WAGES-MEDICARE		1,459,331	10	1	0	0		5,490		
6020	RN WAGES-NON MEDICARE	164,899		10	1	0	0		6,020	6,020 RN WAGE	164,899
6030	DON WAGES	48,823		10	1	0	0		6,030	6,030 DON WAG	48,823
6035	ADON	34,377		10	1	0	0		6,035	6,035 ADON WA	34,377
6040	RN SICK & VACATION	17,684		10	1	0	0		6,040	6,040 RN PTO &	17,684
6110	LPN WAGES-MEDICARE			10	1	0	0		6,120	6,120 LPN WAGE	270,940
6120	LPN WAGES-NON MEDICARE	270,940		10	1	0	0		6,140	6,140 LPN PTO &	21,557
6130	LPN WAGES OTHER			10	1	0	0		6,220	6,220 AIDES WA	742,006
6140	LPN SICK & VACATION	21,557		10	1	0	0		6,240	6,240 AIDES PTO	96,363
6210	AIDE WAGES-MEDICARE			10	1	0	0		6,245		
6220	AIDE WAGES-NON MEDICARE	742,006		10	1	0	0		6,246		
6230	WARD CLERKS			10	1	0	0		6,247		
6240	AIDE VACATION & SICK	96,363		10	1	0	0		6,250	6,250 NURSE AI	8,270
6245	CONTRACT NURSES-RN	0		10	3	0	0		6,255	6,255 NURSE AI	650
6246	CONTRACT NURSES-LPN	0		10	3	0	0		6,260	6,260 NURSE AI	(5,932)
6247	CONTRACT NURSES-AIDES	0		10	3	0	0		6,270	6,270 REHAB W.	60,788
6250	NURSE AIDE TRAINING WAGES	8,270	8,270	13	1	0	0		6,275	6,275 REHAB PT	1,894
6255	NURSE AID TRAINING EXP	650	650	13	2	0	0		6,290	6,290 NURSING	107,475
6260	NURSE AIDE TRAINING REIMB	-5,932		0	0	0	0		6,295	6,295 NURSING	24,386
6270	REHAB WAGES	60,788		10	1	0	0		6,390	6,390 REPLACE	8,827
6275	REHAB SICK & VAC	1,894		10	1	0	0		6,490	6,490 OTHER	1,662
6280	NURSING DEPT EDUCATION			23	3	0	0		7,280	7,280 DRUG PUR	178,079
6290	NURSING SUPPLIES	107,475	140,688	10	2	0	0		7,281	7,281 DRUG PUR	115,956
6295	NURSING SUPPLIES	24,386		10	2	0	0		7,380	7,380 LABORAT	40
6390	REPLACEMENT-NURSING	8,827		10	2	0	0		7,391	7,390 X-RAY SE	424
6490	NURSING OTHER	1,662	5,018	10	3	0	0		7,393	7,392 HOSPITAL	13,125
7280	DRUG PURCHASES	178,079	295,067	39	2	0	180,795 ***		7,510	7,510 ACTIVITIE	67,064
7281	DRUG PURCHASES-OTHER	115,956		39	2				7,540	7,540 ACTIVITIE	3,892
7380	LABORATORY SERVICES	13,589	257,151	39	3	0	0		7,590	7,590 ACTIVITIE	3,125
7410	HOME HEALTH SALARY			39	1	0	0		7,620	7,620 PHYSICAL	160,020
7440	HOME HEALTH SICK & VAC			39	1	0	0		7,660	7,660 P.T. SUPPL	1,032
7450	HOME HEALTH EXPENSES			39	3	0	0		7,710	7,710 SOCIAL SE	21,999
7510	ACTIVITES WAGES	67,064	70,956	11	1	0	0		7,720	7,720 SOCIAL SE	11
7540	ACTIVITIES SICK & VAC	3,892		11	1	0	0		7,730		
7590	ACTIVITIES SUPPLIES	3,125	3,125	11	2	0	0		7,740	7,740 OCCUPAT	72,604
7595	ACTIVITIES FEES	0	0	11	3	0	0		7,750		
7610	PT WAGES			39	1	0	0		7,770	7,770 SPEECH TI	10,938
7611	PT SICK & VACATION			39	1	0	0		7,820	7,820 BEAUTICI	8,342
7620	PT FEES	160,020		39	3	0	-22,643 ***		7,890	7,890 BEAUTY S	638
7660	PT SUPPLIES	1,032		39	2	0	0		7,960		
7710	SOCIAL SERVICE WAGES	21,999	22,010	12	1	0	0		8,120	8,120 INTEREST	35,927
7720	SOCIAL SERVICE SICK & VAC	11		12	1	0	0		8,125	8,125 ALLOCAT	12,191
7730	SOCIAL SERVICE EXPENSES	0	0	12	2	0	0		8,130	8,130 DEPRECIA	89,508
7740	OT FEE	72,604		39	3	0	-21,244 ***		8,150	8,150 LOAN FEE	4,844
7750	SOCIAL THERAPIST FEE	0	0	12	3	0	0		9,510	9,510 INTEREST	(199)
7770	SPEECH THERAPY FEE	10,938		39	3	0	0 ***		9,520	9,533 BOOK VAI	188
7800	BEAUTICIAN WAGES		0	40	1	0	0		9,530		
7810	BEAUTICIAN SICK & VAC			40	1	0	0				
7820	BEAUTICIAN FEES	8,342	8,342	40	3	0	0				
7890	BEAUTY SHOP SUPPLIES	638	638	40	2	0	0			7,910 VOLUNTE	1,760
7910	VOLUNTEER COORDINATOR	1,760	0	21	1	0	0			7,940 VOLUNTE	441
7940	VOL COORD SICK & VAC	441		21	1	0	0			7,960 VOLUNTE	319
7960	VOL COORD SUPPLIES	319	0	21	2	0	0				
8100	RENT		0	34	3	0	0				
8120	INTEREST EXPENSE	48,118	52,962	32	3	14	-199				(180,171)
8130	DEPRECIATION	89,508	89,508	30	3	9	894				
8150	LOAN FEE AMORTIZATION	4,844		32	3	0	0	60,773			
9510	INTEREST INCOME	-199		32	0	10	0				
9520	MISC NON-OPERATING INCOM	0		0	0	0	0				
9700	INCOME TAXES	188		0	0	0	0				
		4,462,661	4,468,604								
			5,943								
GRAND TOTALS		-180,171					-195,873				
		(NET INCOME)									
		0									

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0
173,113

	G/L	RECAP CENSUS
PP	9,697	7,886
IPA	26,194	26,194
medicare	3,622	3,622
		37,702

IPA BEDHOLDS	0
PP BEDHOLDS	1,036
PP CONVERS	775